

**AMENDMENTS TO THE SPECIFICATION**

Please amend the specification as follows:

Please amend paragraph [044] of the specification to read:

LCD panel 510 includes a first substrate 530, a second substrate 535, a first LC layer 540 and a second polarizer 555. First LC layer 540 and second polarizer 555 are sandwiched between first substrate 530 and second substrate 535. A first polarizer 550 is provided on an outer surface of first substrate 530. First polarizer 550 includes an absorption axis generally perpendicular to that of second polarizer 555. In one embodiment according to the invention, first substrate 530 includes a COA substrate 515, and second substrate 535 includes common electrodes, which may be in the form of electrode layer 590, formed thereon. In another embodiment, first substrate 530 includes a color filter formed thereon, and second substrate 535 includes a thin film transistor array formed thereon.

Please amend paragraph [045] of the specification to read:

EOLS 520 uses second substrate 535 as an upper substrate, eliminating a third substrate as compared to EOLS 420 shown in Fig. 4. EOLS 520 therefore includes second substrate 535, a fourth substrate 565, a second LC layer 570 and a fourth polarizer 585. Second LC layer 570 is sandwiched between second substrate 535 and fourth substrate ~~465~~ 565. Fourth polarizer 585 is provided on an outer surface of fourth substrate 565. In one embodiment consistent with the invention an electrode layer 595, further comprising a plurality of transparent electrodes 595a-c formed in parallel to each other, is also formed on fourth substrate 565. Fourth polarizer 585 includes an

absorption axis generally perpendicular to that of second polarizer 555. In one embodiment according to the invention, fourth polarizer 585 of EOLS 520 is provided between second substrate 535 and fourth substrate 585, a similar structure to which is shown in Fig. 5B.

Please amend paragraph [047] of the specification to read:

EOLS 520' includes a third substrate 560, a fourth substrate 565, a second LC layer 570 and a third polarizer 580. Second LC layer 570 is sandwiched between third substrate 560 and fourth substrate 565. A fourth polarizer 585 is provided on an outer surface of fourth substrate 565. A first electrode layer ~~(not shown)~~ 590 and a second electrode layer ~~(not shown)~~ 595, further comprising a plurality of transparent electrodes 595a-c formed in parallel to each other, are respectively provided on an inner surface each of third substrate 560 and fourth substrate 565. The first electrode layer 590 and second electrode ~~layers~~ layer 595 are similar to those shown in Fig. 2, and are exchangeable. Fourth polarizer 585 includes an absorption axis generally perpendicular to that of third polarizer 580.

Please amend paragraph [048] of the specification to read:

LCD panel 510' uses third substrate 560 as a lower substrate, eliminating a second substrate as compared to LCD panel 510 shown in Fig. 5A. LCD panel 510' therefore includes a first substrate 530, third substrate 560, a first LC layer 540, and a first polarizer 550. First LC layer 540 is sandwiched between first substrate 530 and third substrate 560. First polarizer 550 is provided on an outer surface of first substrate

530. First polarizer 550 includes an absorption axis generally perpendicular to that of third polarizer 580. In one embodiment according to the invention, first substrate 530 includes a COA substrate 515, and third substrate 560 includes common electrodes, which may be in the form of electrode layer 590, formed thereon. In another embodiment, first substrate 530 includes a color filter formed thereon, and third substrate 560 includes a thin film transistor array formed thereon.